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[HOUSE BILL No. 391.]

HOUSE OF REPRESENTATIVES, FEB. 25, 1865.—Ordered to be printed.

[By Mr. PERKINS.]

## A BILL

*To provide Means to pay the Army and Navy, and carry on the War.*

1     SECTION 1. The Congress of the Confederate States of Ame-  
2     rica do enact, That all raw cotton and all tobacco, manufactured  
3     or unmanufactured, now in the Confederacy may be purchased,  
4     borrowed or impressed for public use under the direction of the  
5     President, on the following terms: Either just compensation to  
6     be paid to the owner for the same, at a price agreed or ap-  
7     praised according to the value thereof, in specie, such payment  
8     being made in bonds of the government at par, which bonds  
9     shall be issued by the Secretary of the Treasury and shall be  
10    redeemable five years after the end of the present war, and shall  
11    bear interest at the rate of six per centum per annum payable in  
12    specie semiannually; or, at the option of the owner, the cotton or  
13    tobacco to be returned in kind of equal quantity and quality at  
14    the same place, one-third thereof within two years after the end  
15    of the present war, and one-third in each of the two succeeding  
16    years, with an addition to the quantity at the rate of six per

17 centum per annum, the owner being furnished with an assign-  
 18 able certificate to that effect ; but not more than one-half of the  
 19 cotton or tobacco belonging to said owner shall be impressed  
 20 under this act, and the cotton now owned by any manufacturer  
 21 of cotton and held by him bona fide for his manufacturing ope-  
 22 rations, not exceeding a proper supply for two years of such  
 23 operations, shall be exempt from such impressment.

1 SEC. 2. If it shall become necessary to impress any cotton  
 2 or tobacco under this act, the quantity of cotton so impressed  
 3 shall, as nearly as the Secretary of the Treasury shall deem prac-  
 4 ticable, bear the same proportion to the whole amount of cotton  
 5 in the Confederacy, as the quantity of tobacco so impressed  
 6 shall bear to the whole amount of tobacco in the Confederacy.

1 SEC. 3. In case of any such impressment, the agent of the  
 2 government making the impressment may take possession of the  
 3 cotton or tobacco at any time, without removing it, and hold it  
 4 until the price shall be agreed or appraised as aforesaid, and  
 5 upon the price being so agreed or appraised and compensation  
 6 being made or tendered, according to this act, the property shall  
 7 vest in the government, notwithstanding any appeal from the  
 8 appraisement.

1 SEC. 4. Unless such price shall be agreed upon between  
 2 such agent and the owner, the same shall be appraised by two  
 3 disinterested and loyal citizens of the city, county, district or  
 4 parish in which the impressment shall be made, one to be select-

ed by such agent and the other by the owner, or, if the owner fails to make a selection within two days after being requested by such agent in writing to do so, both shall be selected by such agent, and if the two so selected shall disagree, they shall choose an umpire, of like qualifications, and, two of the three, concurring shall make the appraisement. They shall certify in writing the quantity, description and quality of the cotton or tobacco and the amount to be paid as just compensation for the same, under this Act, and shall deliver one such certificate to the owner and another to such agent. If the agent approves the appraisement he shall make the compensation according to this Act. But either the agent or the owner, before accepting the compensation, may take an appeal from the appraisement to the Board of Commissioners for the State, appointed under the Act to regulate impressments, approved March 26, 1863, who, after hearing the parties and their evidence, shall decide the matter in dispute, and their decision shall be final. They shall certify their decision as the appraisers are required to certify, and compensation shall be made accordingly. If there shall be a dispute as to the quantity of cotton or tobacco liable to impressment, it shall be determined in the same manner. The appraisers, before entering upon their duties, shall take an oath or affirmation to perform their duties impartially and to the best of their skill and judgment.

1     SEC. 5. No tax shall be collected on cotton or tobacco trans-



2   ferred to the government before the first day of June next, east  
3   of the Mississippi river, or before the first day of August next,  
4   west of that river, and the tax on an amount of the same article  
5   remaining in the hands of the owner equal to the amount  
6   voluntarily so transferred before those dates respectively, shall  
7   be remitted for the year 1865.

1   SEC. 6. The Secretary of the Treasury, under the direction  
2   of the President, may appoint a principal agent in each State,  
3   and such other agents, not liable to military service in the field,  
4   as he shall deem necessary to carry this act into effect under  
5   his instructions. They shall give such bonds as he shall require  
6   and shall be compensated by such commissions or allowances as  
7   he shall prescribe in proportion to the amounts of cotton and  
8   tobacco obtained and reduced into the secure possession of the  
9   government, or sold through their agency.

1   SEC. 7. The President may cause any cotton or tobacco be-  
2   longing to the government to be used or manufactured for the  
3   use of the army and navy, or to be sold or exchanged or to be  
4   used to support the credit of the government, and to carry on  
5   the war, in such manner as he shall deem proper.

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